

AMENDED IN SENATE AUGUST 8, 2016

AMENDED IN SENATE JUNE 21, 2016

AMENDED IN ASSEMBLY APRIL 13, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 1559

Introduced by Assembly Member Dodd

(Coauthors: Assembly Members ~~Bigelow~~ and ~~Kim Bigelow~~, Kim, Obernolte, and Wilk)

(Principal coauthor: Senator McGuire)

~~(Coauthor: Senator Nielsen)~~

(Coauthors: Senators Fuller, Huff, and Nielsen)

January 4, 2016

An act to amend Sections 6459, 7656, 8754, 30185, 32253, 38405, 40065, 41054, 43154, 45152, 46153, 50111, 55041, and 60208 of the Revenue and Taxation Code, relating to tax—~~administration~~: *administration, and declaring the urgency thereof, to take effect immediately.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1559, as amended, Dodd. State Board of Equalization: returns and payment: extension: disaster.

Existing law authorizes the State Board of Equalization for good cause to extend the time, not to exceed one month, for a taxpayer, and to extend the time for more than one month for specified persons if a budget for the state has not been adopted by a specified date, to submit any return or pay any amount required to be paid under provisions of the Sales and Use Tax Law, the Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage

Tax Law, Timber Yield Tax, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, and Diesel Fuel Tax Law, under specified conditions.

This bill would authorize the board, in the case of a ~~natural~~ disaster, *as defined*, to allow an extension for up to 3 months under the same conditions as the extension for good cause.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: ~~majority~~^{2/3}. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 6459 of the Revenue and Taxation Code
2 is amended to read:
3 6459. (a) (1) Except as provided in subdivisions (b) and (c),
4 the board for good cause may extend for not to exceed one month
5 the time for making any return or paying any amount required to
6 be paid under this part. The extension may be granted at any time
7 provided a request therefor is filed with the board within or prior
8 to the period for which the extension may be granted.
9 (2) Any person to whom an extension is granted shall pay, in
10 addition to the tax, interest at the modified adjusted rate per month,
11 or fraction thereof, established pursuant to Section 6591.5, from
12 the date on which the tax would have been due without the
13 extension until the date of payment.
14 (b) (1) The board may grant an extension for more than one
15 month if both of the following conditions occur:
16 (A) A budget for the state has not been adopted by July 1.
17 (B) The person requesting the extension is a creditor of the state
18 who has not been paid because of the state's failure to timely adopt
19 a budget.
20 (2) Any extension granted under this subdivision shall expire
21 no later than the last day of the month following the month in
22 which the budget is adopted or one month from the due date of
23 the return or payment, whichever comes later.

(3) Any person to whom an extension has been granted under this subdivision shall pay, in addition to the tax, interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the date on which the tax would have been due without the extension until the date of payment. However, no interest shall be due on that portion of the payment equivalent to the amount due to the person from the state on the due date of the payment.

(c) (1) In the case of a ~~natural~~ disaster, the board, for a period not to exceed three months, may extend the time for making any report or return or paying any tax required under this part. The extension may be granted at any time provided a request therefor is filed with the board within or before the period for which the extension may be granted.

(2) Any person to whom an extension is granted shall pay, in addition to the tax, interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the date on which the tax would have been due without the extension until the date of payment.

(3) *For purposes of this section, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.*

SEC. 2. Section 7656 of the Revenue and Taxation Code is amended to read:

7656. (a) Except as provided in subdivision (b), the board for good cause may extend for not to exceed one month the time for making any report or return or paying any tax required under this part. The extension may be granted at any time if a request therefor is filed with the board within or prior to the period for which the extension may be granted.

(b) (1) In the case of a ~~natural~~ disaster, the board, for a period not to exceed three months, may extend the time for making any report or return or paying any tax required under this part. The extension may be granted at any time provided a request therefor is filed with the board within or before the period for which the extension may be granted.

(2) *For purposes of this section, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.*

1 (c) Any person to whom an extension is granted shall pay, in
2 addition to the tax, interest at the modified adjusted rate per month,
3 or fraction thereof, established pursuant to Section 6591.5, from
4 the date on which the tax would have been due without the
5 extension to the date of payment.

6 SEC. 3. Section 8754 of the Revenue and Taxation Code is
7 amended to read:

8 8754. (a) Except as provided in subdivision (b), the board for
9 good cause may extend for not to exceed one month the time for
10 making any return or paying any tax required under this part. The
11 extension may be granted at any time, provided a request therefor
12 is filed with the board within or prior to the period for which the
13 extension may be granted.

14 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
15 not to exceed three months, may extend the time for making any
16 report or return or paying any tax required under this part. The
17 extension may be granted at any time provided a request therefor
18 is filed with the board within or before the period for which the
19 extension may be granted.

20 (2) *For purposes of this section, "disaster" means fire, flood,*
21 *storm, tidal wave, earthquake, or similar public calamity, whether*
22 *or not resulting from natural causes.*

23 (c) Any user to whom an extension is granted shall pay, in
24 addition to the tax, interest at the modified adjusted rate per month,
25 or fraction thereof, established pursuant to Section 6591.5, from
26 the date on which the tax would have been due without the
27 extension to the date of payment.

28 SEC. 4. Section 30185 of the Revenue and Taxation Code is
29 amended to read:

30 30185. (a) Except as provided in subdivision (b) and otherwise
31 provided in Section 30172, the board for good cause may extend
32 for not to exceed one month the time for making any report or
33 return or paying any amount of tax required under this part. The
34 extension may be granted at any time provided a request therefor
35 is filed with the board within or prior to the period for which the
36 extension may be granted.

37 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
38 not to exceed three months, may extend the time for making any
39 report or return or paying any tax required under this part. The
40 extension may be granted at any time provided a request therefor

1 is filed with the board within or before the period for which the
2 extension may be granted.

3 (2) *For purposes of this section, "disaster" means fire, flood,*
4 *storm, tidal wave, earthquake, or similar public calamity, whether*
5 *or not resulting from natural causes.*

6 (c) Any person to whom an extension is granted pursuant to this
7 section shall pay, in addition to the amount of tax, interest at the
8 modified adjusted rate per month, or fraction thereof, established
9 pursuant to Section 6591.5, from the date on which the amount of
10 tax would have been due without the extension to the date of
11 payment.

12 SEC. 5. Section 32253 of the Revenue and Taxation Code is
13 amended to read:

14 32253. (a) Except as provided in subdivision (b), the board
15 for good cause may extend for not to exceed one month the time
16 for making any report or paying any tax.

17 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
18 not to exceed three months, may extend the time for making any
19 report or return or paying any tax required under this part. The
20 extension may be granted at any time provided a request therefor
21 is filed with the board within or before the period for which the
22 extension may be granted.

23 (2) *For purposes of this section, "disaster" means fire, flood,*
24 *storm, tidal wave, earthquake, or similar public calamity, whether*
25 *or not resulting from natural causes.*

26 (c) Any person to whom an extension is granted and who pays
27 the tax within the period for which the extension is granted shall
28 pay, in addition to the tax, interest at the modified adjusted rate
29 per month, or fraction thereof, established pursuant to Section
30 6591.5, from the date the tax would have been due without the
31 extension to the date of payment.

32 SEC. 6. Section 38405 of the Revenue and Taxation Code is
33 amended to read:

34 38405. (a) Except as provided in subdivision (b), the board
35 for good cause may extend for not to exceed one month the time
36 for making any return or paying any amount required to be paid
37 under this part. The extension may be granted at any time provided
38 a request therefor is filed with the board within or prior to the
39 period for which the extension may be granted.

1 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
2 not to exceed three months, may extend the time for making any
3 report or return or paying any tax required under this part. The
4 extension may be granted at any time provided a request therefor
5 is filed with the board within or before the period for which the
6 extension may be granted.

7 (2) *For purposes of this section, "disaster" means fire, flood,*
8 *storm, tidal wave, earthquake, or similar public calamity, whether*
9 *or not resulting from natural causes.*

10 (c) Any person to whom an extension is granted shall pay, in
11 addition to the tax, interest at the adjusted annual rate established
12 pursuant to Section 19521 from the date on which the tax would
13 have been due without the extension until the date of payment.

14 SEC. 7. Section 40065 of the Revenue and Taxation Code is
15 amended to read:

16 40065. (a) Except as provided in subdivision (b), the board
17 for good cause may extend not to exceed one month the time for
18 making any return or paying any amount required to be paid under
19 this part. The extension may be granted at any time provided a
20 request therefor is filed with the board within or prior to the period
21 for which the extension may be granted.

22 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
23 not to exceed three months, may extend the time for making any
24 report or return or paying any surcharge required under this part.
25 The extension may be granted at any time provided a request
26 therefor is filed with the board within or before the period for
27 which the extension may be granted.

28 (2) *For purposes of this section, "disaster" means fire, flood,*
29 *storm, tidal wave, earthquake, or similar public calamity, whether*
30 *or not resulting from natural causes.*

31 (c) Any person to whom an extension is granted shall pay, in
32 addition to the surcharge, interest at the modified adjusted rate per
33 month, or fraction thereof, established pursuant to Section 6591.5,
34 from the date on which the surcharge would have been due without
35 the extension of the date of payment.

36 SEC. 8. Section 41054 of the Revenue and Taxation Code is
37 amended to read:

38 41054. (a) Except as provided in subdivision (b), the board
39 for good cause may extend not to exceed one month the time for
40 making any return or paying any amount required to be paid under

1 this part. The extension may be granted at any time provided a
2 request therefor is filed with the board within or prior to the period
3 for which the extension may be granted.

4 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
5 not to exceed three months, may extend the time for making any
6 report or return or paying any tax required under this part. The
7 extension may be granted at any time provided a request therefor
8 is filed with the board within or before the period for which the
9 extension may be granted.

10 (2) *For purposes of this section, "disaster" means fire, flood,*
11 *storm, tidal wave, earthquake, or similar public calamity, whether*
12 *or not resulting from natural causes.*

13 SEC. 9. Section 43154 of the Revenue and Taxation Code is
14 amended to read:

15 43154. (a) Except as provided in subdivision (b), the board
16 for good cause may extend, for a period of time not to exceed one
17 month, the time for making any return or paying any amount
18 required to be paid under this part. The extension may be granted
19 at any time provided a request therefor is filed with the board
20 within or prior to the period for which the extension may be
21 granted.

22 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
23 not to exceed three months, may extend the time for making any
24 report or return or paying any tax required under this part. The
25 extension may be granted at any time provided a request therefor
26 is filed with the board within or before the period for which the
27 extension may be granted.

28 (2) *For purposes of this section, "disaster" means fire, flood,*
29 *storm, tidal wave, earthquake, or similar public calamity, whether*
30 *or not resulting from natural causes.*

31 (c) Any person to whom an extension is granted shall pay, in
32 addition to the tax, interest at the modified adjusted rate per month,
33 or fraction thereof, established pursuant to Section 6591.5, from
34 the date on which the tax would have been due without the
35 extension until the date of payment.

36 SEC. 10. Section 45152 of the Revenue and Taxation Code is
37 amended to read:

38 45152. (a) Except as provided in subdivision (b), the board
39 for good cause may extend, for not to exceed one month, the time
40 for making any report or return or paying any amount required to

1 be paid under this part. The extension may be granted at any time
2 if a request therefor is filed with the board within or prior to the
3 period for which the extension may be granted.

4 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
5 not to exceed three months, may extend the time for making any
6 report or return or paying any fee required under this part. The
7 extension may be granted at any time provided a request therefor
8 is filed with the board within or before the period for which the
9 extension may be granted.

10 (2) *For purposes of this section, “disaster” means fire, flood,*
11 *storm, tidal wave, earthquake, or similar public calamity, whether*
12 *or not resulting from natural causes.*

13 (c) Any person to whom an extension is granted shall pay, in
14 addition to the fee, interest at the modified adjusted rate per month,
15 or fraction thereof, established pursuant to Section 6591.5 from
16 the date on which the fee would have been due without the
17 extension until the date of payment.

18 SEC. 11. Section 46153 of the Revenue and Taxation Code is
19 amended to read:

20 46153. (a) Except as provided in subdivision (b), the board,
21 for good cause, may extend, for a period not to exceed one month,
22 the time for making any return or paying any amount required to
23 be paid under this part. The extension may be granted at any time
24 if a request for the extension is filed with the board within or prior
25 to the period for which the extension may be granted.

26 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
27 not to exceed three months, may extend the time for making any
28 report or return or paying any fee required under this part. The
29 extension may be granted at any time provided a request therefor
30 is filed with the board within or before the period for which the
31 extension may be granted.

32 (2) *For purposes of this section, “disaster” means fire, flood,*
33 *storm, tidal wave, earthquake, or similar public calamity, whether*
34 *or not resulting from natural causes.*

35 (c) Any person to whom an extension is granted shall pay, in
36 addition to the fee, interest at the modified adjusted rate per month,
37 or fraction thereof, established pursuant to Section 6591.5 from
38 the date on which the fee would have been due without the
39 extension until the date of payment.

SEC. 12. Section 50111 of the Revenue and Taxation Code is amended to read:

50111. (a) Except as provided in subdivision (b), the board for good cause may extend, for up to one month, the time period within which a person is required to submit a report or pay a sum of money under this part. The extension may be granted at any time if a request is filed with the board within, or prior to the commencement of, the period for which the extension may be granted.

(b) (1) In the case of a ~~natural~~ disaster, the board, for a period not to exceed three months, may extend the time for making any report or return or paying any fee required under this part. The extension may be granted at any time provided a request therefor is filed with the board within or before the period for which the extension may be granted.

(2) *For purposes of this section, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.*

(c) Any person to whom an extension is granted shall pay, in addition to the fee, interest at the modified adjusted rate per month, or fraction thereof, established pursuant to Section 6591.5, from the date on which the fee would have been due without the extension until the date of payment.

SEC. 13. Section 55041 of the Revenue and Taxation Code is amended to read:

55041. (a) Except as provided in subdivision (b), the board for good cause may extend, for not to exceed one month, the time for making any return or paying any amount required to be paid under this part. The extension may be granted at any time if a request therefor is filed with the board within or prior to the period for which the extension may be granted.

(b) (1) In the case of a ~~natural~~ disaster, the board, for a period not to exceed three months, may extend the time for making any report or return or paying any fee required under this part. The extension may be granted at any time provided a request therefor is filed with the board within or before the period for which the extension may be granted.

(2) *For purposes of this section, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.*

1 (c) Any person to whom an extension is granted shall pay, in
2 addition to the fee, interest at the modified adjusted rate per month,
3 or fraction thereof, established pursuant to Section 6591.5 from
4 the date on which the fee would have been due without the
5 extension until the date of payment.

6 SEC. 14. Section 60208 of the Revenue and Taxation Code is
7 amended to read:

8 60208. (a) Except as provided in subdivision (b), the board
9 for good cause may extend for a period not to exceed one month,
10 the time for making any report or return or paying any tax required
11 under this part. The extension may be granted at any time provided
12 a request therefor is filed with the board within or prior to the
13 period for which the extension may be granted.

14 (b) (1) In the case of a ~~natural~~ disaster, the board, for a period
15 not to exceed three months, may extend the time for making any
16 report or return or paying any tax required under this part. The
17 extension may be granted at any time provided a request therefor
18 is filed with the board within or before the period for which the
19 extension may be granted.

20 (2) *For purposes of this section, "disaster" means fire, flood,*
21 *storm, tidal wave, earthquake, or similar public calamity, whether*
22 *or not resulting from natural causes.*

23 (c) Any person to whom an extension is granted shall pay, in
24 addition to the tax, interest at the modified adjusted rate per month,
25 or fraction thereof, established pursuant to Section 6591.5, from
26 the date on which the tax would have been due without the
27 extension to the date of payment.

28 SEC. 15. *This act is an urgency statute necessary for the*
29 *immediate preservation of the public peace, health, or safety within*
30 *the meaning of Article IV of the Constitution and shall go into*
31 *immediate effect. The facts constituting the necessity are:*

32 *In order to timely provide essential relief to those persons who*
33 *have suffered damage or loss as a result of forest fires or other*
34 *natural disasters or similar public calamity that occurred in 2016,*
35 *it is necessary that this act take effect immediately.*